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**S.B. 75, AN ACT INCREASING THE ANNUAL CAP ON THE**  
**NEIGHBORHOOD ASSISTANCE ACT TAX CREDIT PROGRAM**  
**Commerce Committee**  
**March 13, 2014**

Senator Lebeau, Representative Perone and members of the Commerce Committee, thank you for the opportunity to testify today.

My name is John Cattelan and I am here today on behalf of the Connecticut Alliance of YMCAs. The Alliance represents 23 YMCAs across the state of Connecticut.

I'm here today to offer the Alliance's support for S.B. 75, An Act Increasing the Annual Cap on the Neighborhood Assistance Act Tax Credit Program, but with one significant change.

In 2011, Public Act No. 11-140 - H.B. 6525, An Act Concerning the Continuance of the Majority Leaders' Job Growth Roundtable, expanded the

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Connecticut Neighborhood Assistance Act to allow S corporations, limited liability companies, limited liability partnerships, and limited partnerships to participate in the program.

The Summary of the Public Act clearly indicates this change. In addition, the Commissioner of Revenue Services sent a letter to non-profit organizations who had participated in the program about the modifications.

However, the legislative language in the bill was written incorrectly and non-profits soon received a letter stating the other types of companies were not allowed to participate in the Connecticut Neighborhood Assistance Act.

I would request the members of the Commerce Committee consider correcting this unfortunate error and allow S corporations, limited liability companies, limited liability partnerships, and limited partnerships to participate in the Connecticut Neighborhood Assistance Act, as was intended in 2011.

Thank you and I would be happy to answer any questions.